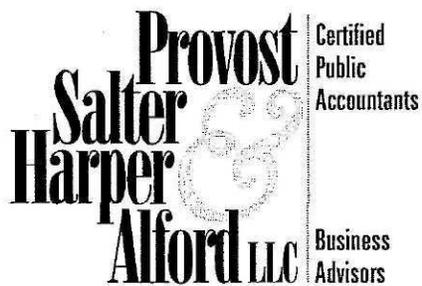


**STATE OF LOUISIANA,
DEPARTMENT OF EDUCATION**

AGREED-UPON PROCEDURES

May 10, 2012



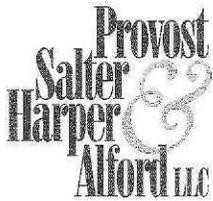
8550 United Plaza Boulevard, Suite 600, Baton Rouge, Louisiana 70809, Phone: (225) 924-1772 / Facsimile: (225) 927-9075

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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Certified
Public
Accountants

Business
Advisors

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Division of Education Finance
State of Louisiana, Department of Education

We have performed the procedures enumerated below, which were agreed to by State of Louisiana, Department of Education Division of Education Finance, solely to assist you in monitoring compliance with the "Student Scholarships for Excellence Program" as of May 10, 2012. State of Louisiana, Department of Education Division of Education Finance is responsible for the "Student Scholarships for Excellence Program" in accordance with Louisiana Revised Statutes 17:4011 through 17:4025. This agreed-upon-procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

I. Nonpublic School Allocations

1. Obtain a list of participating schools and a roster of students that were eligible to receive scholarships at each school provided by LDOE.

We obtained a list of participating schools and a roster of students from the Department of Education.

2. Obtain a list of eligible students who enrolled on or before the payment date of each quarter and for whom the school requested payment for tuition and fees.

We obtained a list of eligible students who enrolled on or before the payment date of each quarter and for whom the schools requested payment for tuition and fees.

3. If the number of students in a school is 5 or less, examine all students; if there are more than five select a random sample of 10% of the students or a minimum of 5 students whichever is greater and verify attendance.

We selected samples based on the criteria and verified attendance on the payment dates. We also examined other student records based on independent accountant judgment.

4. Verify that the amount of the scholarship provided on behalf of a scholarship recipient is the amount equivalent to 90% of the per pupil amount the covered district receives from combined state and local sources or the maximum amount of tuition plus incidental or supplementary fees that are charged to non-scholarship students enrolled in such school and any costs incurred in administering the tests required pursuant to RS 17:4023, whichever is less.

We determined that no school received more than 90% of the per pupil amount the covered district receives from combined state and local sources or the maximum amount of tuition and plus incidental or supplementary fees charged to non-scholarship students enrolled in such school and any costs incurred in administering the tests required pursuant to RS 17:4023, whichever is less.

5. Verify that each student is enrolled in the school on or before the count date for the quarter for which tuition and fees are claimed.

We determined that the students were enrolled in the school on or before the count date for the quarter for which tuition and fees were claimed, except as noted in the summary of findings.

6. Identify amount of scholarship funds to be returned to LDE, if any.

We identified scholarship funds to be returned or paid as noted in the summary of findings.

II. Nonpublic School Allocations-Special Education Students

1. Obtain a roster of students that received scholarships provided by LDE to each school.

We obtained a list of participating schools and a roster of students from the Department of Education.

2. Select a random sample of students that are labeled as special education.

We tested 50% of the special education students who are receiving scholarships.

3. Verify that there was added to the scholarship an amount equivalent to special education funding provided to a covered school for such a student from federal sources.

We verified that an additional \$800 was provided to the school(s) for each special education student tested in our sample.

We are not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion, on compliance with the "Student Scholarships for Educational Excellence Program". Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the State of Louisiana, Department of Education Division of Education Finance and is not intended to be and should not be used by anyone other than the specified party.

PROVOST, SALTER, HARPER & ALFORD, LLC

Provost, Salter, Harper & Alf-D, LLC

May 10, 2012

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Summary of Findings

May 10, 2012

Bishop McManus Academy

There are no findings for this school.

Cathedral Academy

There are no findings for this school.

Conquering Word Christian Academy-Marrero

There are no findings for this school.

Conquering Word Christian Academy-Eastbank

There are no findings for this school.

Ecole Bilingue de la Nouvelle

There are no findings for this school.

Faith Academy

There are no findings for this school.

Good Shepherd Nativity

There are no findings for this school.

Holy Ghost Elementary

There are no findings for this school.

Holy Rosary Academy

There are no findings for this school.

Life of Christ Christian Academy

For the first quarter this school had 20 students that qualified for reimbursement totaling \$27,500, however according to the State of Louisiana Department of Education, the school did not have approved status and therefore was not eligible for reimbursement.

Light City Christian Academy

There are no findings for this school.

New Orleans Adventist Academy

There are no findings for this school.

Our Lady of Divine Providence

There are no findings for this school.

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Summary of Findings, continued

May 10, 2012

Our Lady of Perpetual Help

There are no findings for this school.

Our Lady of Prompt Succor

There are no findings for this school.

Resurrection of Our Lord

There are no findings for this school.

St. Agnes School

There are no findings for this school.

St. Alphonsus School

There are no findings for this school.

St. Andrew the Apostle School

There are no findings for this school.

St. Angela Merici School

There are no findings for this school.

St. Anthony School

The reimbursements to this school do not agree to the tuition and fees schedule. If the payments followed the tuition schedule the school would have been paid \$162.50 more than they were paid for the first three quarters. Kindergarten students should have been reimbursed \$3,815 annually, first grade students should have been reimbursed \$3,840 and second to sixth grade should have been reimbursed \$3,850 annually. All were reimbursed on an annual rate of \$3,835 which was an average of the three rates.

St. Benedict the Moor School

There are no findings for this school.

St. Dominic School

There are no findings for this school.

St. Joan of Arc School-Cambronne Street

There are no findings for this school.

St. John Lutheran School

There are no findings for this school.

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Summary of Findings, continued

May 10, 2012

St. Leo the Great School

There are no findings for this school.

St. Mary Magdalen School

There are no findings for this school.

St. Mary's Academy

There are no findings for this school.

St. Paul Lutheran School

There are no findings for this school.

St. Peter Claver School

The state was reimbursing the school based on an annual rate of \$4,365. The correct rate should be \$4,165. The state has paid \$1,091.25 per student per quarter and should have paid \$1,041.25 per student per quarter. Based on the payments made through the third quarter the amount overpaid is \$13,400.

St. Rita School-Fountainbleau Drive

There are no findings for this school.

St. Stephen School

There are no findings for this school.

Upperroom Bible Church Academy

One student that the school was reimbursed for in the amount of \$1,703 in the first quarter should not have been reimbursed, however, there was a student enrolled in the second quarter that the school should have been reimbursed \$1,703 and was not.